

TAX RATE LOWERED BY INCREASING ASSESSMENT

Rates For Counties Made Public By Territorial Treasurer C. J. McCarthy

The tax rate for the city and county of Honolulu for 1917 is 1.21; for Maui 1.26; for Hawaii 1.30, and for Kauai 1.35.

These rates were announced by C. J. McCarthy, territorial treasurer yesterday afternoon. On each of the islands the rate is lower than for last year. The rate on each of the islands for 1915, 1916 and 1917 follows:

	1915	1916	1917
Honolulu	1.205	1.273	1.21
Maui	1.34	1.332	1.26
Hawaii	1.325	1.43	1.30
Kauai	1.385	1.415	1.35

The decrease in the tax rates does not mean, said Treasurer McCarthy, that the counties need less money this year than last. The revenue is true. It means, rather, that the tax assessors have raised the assessment on much property that before was under-valued. The result is that some of those who before were paying less than their fair share of the taxes will this year have to pay more, and consequently citizens who heretofore have had to pay a higher rate to make up the deficiency of those who were not paying their share get off with a lighter rate.

There is still much property in the Territory, particularly on the island of Hawaii, said McCarthy yesterday, that is under-assessed. It was impossible to

raise the assessments in some cases to where they should be, but next year they will be boosted again, and ultimately, the treasurer hopes, the owners of property now under-valued will have to pay their just proportion of the taxes. This will result in a still further reduction of the tax rate.

Many Assessments Raised

On some of the islands the tax assessors have been content to make assessments on old values rather than go out and re-assess property. On Hawaii last year, however, there was a new assessor who was not content to accept the figures of his predecessor. He went over the island and in many cases where he found property far under-valued, he raised the assessment. In one case he raised a large acreage that had been paying taxes on a valuation of 43 acres. He raised the assessment to 475 acres. Assessor Shipment made many other increases of similar nature, with the result that the Hawaii tax rate, which has long been criticized as being too high and which has caused the supervisors of the Big Island much perturbation of spirit, has been reduced to a reasonable basis.

What Counties Need

The total amount of money required by the counties is \$2,479,623.57, divided as follows for each county:

	Interest	Sinking Fund
Current expenses 1/2 of 1% on \$96,568,330	\$ 482,841.65	
Permanent improvements 1.6 of 1% on \$96,568,330		160,947.21
Interest and sinking fund territorial bonds—		

Issue	Interest	Sinking Fund
1911	\$200,000.00	\$ 8,000.00
1912	142,000.00	5,680.00
1914	105,440.00	4,217.60
	\$447,440.00	\$17,897.60

New buildings, repairs and maintenance, janitors' service and supplies, furniture and fixtures, Act 132, Laws of 1915	\$1,100.00
School teachers' salaries	\$117,402.26
Proportion general school fund—48.82%	\$5,828.80
Assessing and collecting taxes	\$8,300.00
Tax books and blanks (total collected in 1916)	\$1,167,604.41

The County of Maui needs, according to the Treasurer's figures:

Current expenses 1/2 of 1% on \$37,032,400	\$ 185,162.04
Permanent improvements 1.6 of 1% on \$37,032,400	61,720.70
Interest and sinking fund territorial bonds—	

Issue	Interest	Sinking Fund
1909	\$101,775.75	\$ 4,071.03
1911	180,000.00	7,200.00
1912	160,000.00	6,400.00
1914	140,088.58	5,603.54
	\$581,864.33	\$22,765.70

New buildings, repairs and maintenance, janitors' service and supplies, furniture and fixtures, new grounds, Act 132, Laws of 1915	\$2,575.00
School teachers' salaries	\$119,920.07
Proportion general school fund—18.72%	\$25,242.03
Assessing and collecting taxes	\$14,700.00
Tax books and blanks (total collected in 1916)	\$466,012.41

The County of Hawaii will require for the coming taxation period the following:

Current expenses 1/2 of 1% on \$43,042,160	\$ 215,210.80
Permanent improvements 1.6 of 1% on \$43,042,160	71,726.93
Interest and sinking fund territorial bonds—	

Issue	Interest	Sinking Fund
1911	\$227,500.00	\$ 9,100.00
1912	380,000.00	15,200.00
1914	94,793.93	3,791.74
	\$702,293.93	\$28,091.74

New buildings, repairs and maintenance, janitors' service and supplies, furniture and fixtures, Act 132, Laws of 1915	\$4,100.00
School teachers' salaries	\$139,394.27
Proportion general school fund—21.74%	\$29,341.18
Assessing and collecting taxes	\$19,700.00
Tax books and blanks (total collected in 1916)	\$560,159.41

The County of Kauai will need:

Current expenses 1/2 of 1% on \$21,159,080	\$ 105,798.40
Permanent improvements 1.6 of 1% on \$21,159,080	35,266.13
Interest and sinking fund territorial bonds—	

Issue	Interest	Sinking Fund
1911	\$120,000.00	\$ 4,800.00
1912	27,030.56	1,081.22
1914	29,824.41	1,192.96
	\$177,754.97	\$7,074.18

New buildings, repairs and maintenance, janitors' service and supplies, furniture and fixtures, Act 132, Laws of 1915	\$9,000.00
School teachers' salaries	\$68,544.06
Proportion general school fund—10.70%	\$14,427.88
Assessing and collecting taxes	\$12,500.00
Tax books and blanks (total collected in 1916)	\$285,847.24

The net assessable values of property on the various islands in 1916 were: Honolulu, \$90,001,990; Maui, \$29,254,391; Hawaii, \$43,903,650; Kauai, \$17,618,200.

TOYO KISEN KAISHA INVADING ORIENTAL HOSTELRY BUSINESS

The appearance of Kent W. Clark on the passenger list of the T. K. K. liner Korea Maru, instead of in his familiar old place in the purser's cabin, indicated a brand-new policy of the Toyo Kisen Kaisha. The steamship company is going to invade the hotel business, and Clark is going to be its first manager.

The company acquired the Oriental Hotel at Kobe two weeks ago, said Clark yesterday, and he is going out to become manager. It is the intention of the company to have a hotel in every important port at which the ships of the line touch, and Supervising Engineer E. L. Hawley, of the T. K. K. line, who is acting as chief steward on this trip of the Korea Maru, states that negotiations are now under way for the purchase of big hotels at Hongkong and Yokohama.

"It will be the policy of the company to conduct these hotels as an auxiliary accommodation for our passengers," said Hawley yesterday. "It is all likelihood, accommodation at the hotels will be included in the ticket sold at this end, and the company will thus be able to look after its people from the time they leave San Francisco until they return."

MONEY NOT ENOUGH FOR KALIHU WORK

Appropriation of \$100,000 Would But Start It Say Engineers

No information has been received by the United States engineers relative to the inclusion of \$100,000 for the Kalihui improvement, in the budget of the river and harbors of the committee of the house of representatives, reported in yesterday morning's despatches. If this appropriation were made, it merely would start the work.

The bill introduced by Delegate Kanihaka, December 11, appropriated \$200,000 for the work, in accordance with the report of house document No. 362, with the added provision that the secretary of war might enter into contracts for material or work necessary to complete the extension, to be paid for as appropriations were made, not to exceed \$439,000, exclusive of the \$200,000 appropriation.

This work was recommended by the United States engineers. The bill did not get beyond the river and harbors committee last year. "That the committee has made an appropriation, even though only half what Delegate Kanihaka asked, is regarded as an indication that the house will act favorably and that the work may begin soon."

A. R. TODD ANSWERS CHARGES BY FIELD

Denies That Purse-Net Fishing Would Deplete Waters of Territory of Fish

A. R. Todd, practical fisherman, and the man back of the recently organized Mid-Pacific Tuna Canning Company, has taken up the charge in behalf of commercial fishing in the Territory's waters, in reply to the statement issued by H. Gooding Field, sportsman fisherman.

Mr. Todd believes that the fish of the sea are there for the use of men and begins his statement with a question, "Why is the price of fish higher in Honolulu than it is in Chicago?"

In his statement the commercial fisherman says: "I noticed in your issue of the 9th inst. with considerable interest a lengthy interview with Mr. Field touching upon the use of the purse-net in the catching of fish. As Mr. Field is a Mid-Pacific Tuna Canning Company man, I do not seem to have a very clear understanding of a purse-net. Perhaps I had best explain that it is a seine which is operated entirely from the power boat, and only in deep water. It never at any time is employed in fishing where the lower or head line comes in contact with the bottom. Consequently when thrown around a school of aku or other fish it catches only the fish of this school and does not 'pull in tons of fish of all kinds.' Its operation does not require that millions of small fish be caught and killed for every hundred marketable fish taken as is the custom in the fisheries conducted about these islands at present."

"Mr. Field might give the condition his attention. Some time ago I went on record as favoring any legislation either by the Territory or of the National Government that would tend to perpetuate the fisheries of the islands. Any plan that will guarantee the supply of deep sea fish that should have been the support of the industry, I believe sincerely in the use of the purse-net of the fish from the sea. That they are here to be caught for profit but not for waste, and not to the point of destruction, is also my belief. But one purse seine bringing in ten tons of fish will do no more to deplete the supply than ten sash pans bringing in one ton each."

"I wish to deny, as will the investors in the California tuna canneries, that the supply is being destroyed. It is being used to the great profit of the companies engaged in canning and to the production of canned tuna is today one of the best industries of Southern California."

In the report of the commissioner of fisheries of the State of California it is stated that the tuna industry is as great as the salmon industry of the Columbia River, and they are proud of it.

"I have no doubt Mr. Field sees in this enterprise a menace to sport fishing, and the attendant good of the islands from those who come to enjoy catching the big fellows. To put his fears at rest I want to make it plain—so plain that even those who run may read—that the building of the proposed sash plant will do more to encourage sport fishing than anything that has yet been done, because it will place within the reach of hundreds an opportunity to go out at a reasonable expense and fish to their heart's content. At the present time there is no such opportunity afforded the tourist as the business man of Honolulu, there being no craft available along the shores of the islands, suitable for the sport, at reasonable rates. Even Mr. Jump is bringing his own launch from the mainland, and he is doing so because he knows the conditions."

"It has never been said that fish canneries could keep up the supply of fish in the manner followed in the propagation of salmon, either by myself or anyone connected with the proposed cannery."

"Mr. Field claims that 'market fishing will soon be a thing of the past' if we are to destroy the fishing industry. If we are to destroy the fishing industry, why are we not to destroy the 'poor man's food supply' by placing some really cheap fish upon the Honolulu market, where the price of fish is as high as in Chicago, or most any of the inland cities of the country?"

"Mr. Field himself told me that he tried to get the Booth company to put a cannery on these islands, but I presume that, had he been successful in this effort, any methods so modern and dividend-producing as purse-netting would have been taboo."

BURSTING GUN WOUNDS SPORTSMAN IN THE HAND

While bird shooting near Kalihui, Sunday afternoon, James W. Harvey of E. O. Hall & Son, Ltd., was painfully injured when a shotgun which he was in the act of firing exploded. Pieces of the breech penetrated his right hand. First aid was given at Kalihui, and Mr. Harvey was taken to his home on Prospect Street, in Honolulu. The accident was caused, it is believed, by a piece of brush lodging in the barrel when Mr. Harvey was traveling through the underbrush in quest of game. The gun was of double-barreled variety but at the time of firing was only loaded in one barrel.

CROUP.

Every young child is susceptible to croup. Don't wait until this dreadful disease attacks your little one before you prepare for it. It comes in the night when chemists' shops are usually closed, and this alone should be a warning. Get and keep Chamberlain's Cough Remedy on hand. It never fails, acts quickly and is absolutely harmless. For sale by all dealers. Benson, Smith & Co., agents for Hawaii.

LIBEL AND DELAY BIG T. K. K. LINER

Former Steerage Passengers Sue For Damages, Alleging Medical Neglect

Omoto Itokazu and Uto Yemudi, two Japanese women arriving from the Orient on the Korea Maru when last east-bound, had the vessel libeled on its arrival yesterday from San Francisco, for a total of \$22,500, alleging neglect on the part of the Korea's surgeon, Dr. F. M. Hillyer, in caring for injuries they sustained en route.

The vessel was released from the custody of the United States marshal yesterday afternoon after rapid work on the part of L. J. Warren, attorney for the agents. A bond for twice the amount asked was filed with the court, signed by E. D. Tenney and F. C. Atherton, officials of Castle & Cooke, agents of the T. K. K. line. The Korea was able to get away for the Orient at six o'clock, only one hour late.

Both these women were injured, one sustaining a fracture of the leg and the other a fracture of the foot, while at sea, and allege that Doctor Hillyer neglected to care for them, to set the break, or place the injured members in splints.

Doctor Hillyer yesterday flatly denied that he had not cared for them, and stated that they had received all necessary attention.

The women came here as picture brides, at least one of them using the name of her intended husband. It is inferred from their complaints that their plight resulted in the groans issuing up the contract, and they are consequently without husbands, after all. They have been compelled, they say, to spend six weeks in the hospital, and for this and other reasons demand financial satisfaction from the company.

SHIP HELD UP IN HILO BY SEAMAN

Wages Due Are Forty-two Dollars—Libel Is For Seven Hundred

HILO, January 8.—United States Marshal J. J. Smiddy pounced down last Saturday upon the American ship Almer Coburn, now lying at Kihio wharf, where she has been discharging a load of Northwest lumber since the middle of December. The marshal plastered a libel on the vessel on behalf of John Gerhardt, former carpenter and donkeyman on the Coburn, claiming \$992.83, because of a balance of about \$42 in unpaid wages.

According to the story told by the plaintiff in his libel before Judge Vaughan in the Admiralty Court in Honolulu, Gerhardt was to receive \$70 a month wages on board the ship, of which he received an advance of \$135 when he sailed from Seattle last October. He claims that he was discharged at Hilo without cause and dues for his money and damages, also expenses, as a "poor man," under the new union labor-United States shipping laws.

The Hilo end of the story is to the effect that while the ship was at Kihio wharf, last month, Gerhardt tried to assault and threatened all kinds of direful things to Capt. John P. Hanson, master of the ship. Gerhardt was arrested and arraigned before Judge Wise in the district court, but was finally discharged.

At that time Gerhardt stated that he was willing to quit the ship if he could get his wages. The wages were placed in the hands of the local shipping commissioner, B. K. Baird, but Gerhardt at the last moment refused to take them. It is said he wanted an extra sum of money. Then he went to Honolulu where, it is asserted, Walking Deleget Edwards, of the Sailor's Union, persuaded him to bring the libel for nearly \$700, instead of about \$42 really due him.

Marshal Smiddy has placed Frank Johnson as caretaker in charge of the Almer Coburn to hold her until the libel is satisfied. It was stated today that it is probable that agents, Theo. H. Davies and Company, will put out the necessary bond, which will permit the ship to sail on time for Honolulu, thence to the Coast with canned pineapples.

In Honolulu Captain Hanson will go before Judge Vaughan in the Admiralty Court, and give his testimony of the case, which will be used in the trial of the case should the captain have failed before the hearing.

HILO EASTERN STAR INSTALLS OFFICERS

The members of the Hawaiian Chapter No. 1, Order of the Eastern Star, recently installed officers for the coming year. Following the installation of officers, Mrs. N. C. Wilford, residing worthy matron, was presented in appreciation of her valuable services in the interest of the Chapter for the past year with an Eastern Star insignia.

The new officers installed are: Mrs. W. D. Stone, worthy matron; H. W. Ludloff, worthy patron; Miss Clara Stone, associate matron; Mrs. R. T. Moses, secretary; Miss Lilione Hapai, treasurer; Miss Esther Pomery, co-treasurer; Miss Annie Napier, associate conductress; E. N. Deyo, chaplain; Mrs. H. W. Ludloff, marshal; Miss Mary Deyo, addess; Miss Jenn Napier, roll; Miss Ellen Pomery, Esther; Mrs. A. M. Webster, Martha; Mrs. A. M. Nicoll, electa; Mrs. Louise P. Hapai, organist; J. Hagena, warden; H. A. Wessel, sentinel.

SHIPS MUST PAY HIGH FOR WATER

Charge To Steamers Only Way To Meet Deficit Declares Harry E. Murray

Vessels that take fresh water here must pay one dollar and fifty cents a thousand gallons, although the meter rate to resident consumers is five cents a thousand gallons, or one twenty-fifth the price charged ships.

Shipping pays this because the deficit in the water receipts must be made up in some way. Harry E. Murray, manager of the water department, attributes the necessity for charging vessels so much to the incomplete metering of the city. Were the whole city metered, so that the department would know exactly what each consumer took and could collect accordingly, water could be supplied to resident consumers at four cents a thousand gallons and to ships for fifty cents, he said.

Last year the shipping rate was reduced from two dollars to one dollar and fifty cents. San Francisco charges one dollar and fifty cents, now, Mr. Murray said. In the calendar year 1915, 25,165,097 gallons of water were supplied to vessels, at a cost to them of \$28,950.78. In the calendar year 1916 sales aggregated 22,847,175 gallons, at \$24,633.19, or \$4317.58 less than in the preceding year.

In 1915 there was a deficit of five dollars and seventy-four cents on each million gallons of water supplied to Honolulu, whether pipes were metered or not, delivery costing the department thirty-one dollars and thirty-five cents. Without the receipts from the shipping and from other minor sources, the forty-six-cent profit would not exist.

And so shipping must pay until the city is metered, as Mr. Murray says it, to meet the expense of supplying water—keeping men on duty, use of hose, and so on—made necessary a charge greatly in excess of that to resident consumers.

DR. CHARLES F. AKED HAVING HARD TIME AFTER HIS PEACE TRIP

The faxes have holes and the birds of the air have nests, but Dr. Charles F. Aked, who resigned his pastorate in San Francisco to go a hunting peace in Europe with Henry Ford, cannot find either a hole to crawl into for the winter or a nest for the warmer days. When he returned to San Francisco and announced that he was ready to resume his task of purifying that Sodom and Gomorrah he was informed by means of a stormy church session that he was not wanted.

Then Doctor Aked wrote to Honolulu suggesting that if Central Union church was looking for a good man to take Dr. Doremus Scudder's place it might address him. Central Union decided that Honolulu was too small a town for Doctor Aked.

Now it is announced that his former congregation in Liverpool, which he left to become pastor of John D. Rockefeller's church, the Fifth Avenue Baptist of New York, has also declined to recall him.

SENATORS CONFIRM COKE'S APPOINTMENT

urist May Have To Qualify At Once

President Judge Coke's nomination by President Wilson, appointing him to succeed former Associate Justice Watson on the bench of the territorial supreme court, was confirmed by the United States senate Monday, according to dispatches from Washington.

Judge Coke will continue, however, with his circuit court work until or until he is qualified. He may have to wait for his commission before doing so, but in the other hand, as he has been the case often before, he may receive instructions to qualify without loss of time.

In view of the fact that the supreme court, because of the vacancy which has existed, has been unable to do any work, not being fully constituted under the law, it is more than likely that he will receive his commission and will be installed probably today or tomorrow to take the oath of office and qualify.

Judge Coke is now in the midst of a divorce suit. As a rule, Chinese marital troubles, when they reach the divorce stage, are long drawn out and costly. Attorney Wade Warren, however, who represents the husband, claims that the trial should be concluded in a day or two. Judge Coke could not leave the circuit bench before this trial is finished, otherwise it could have to be begun all over again some other judge.

SALVAGE REDUCED

Smith, Warren & Sutton, attorneys for the Inter-Island Steam Navigation Company, yesterday received wireless advice to the effect that the United States court of appeals has reduced the salvage allowed by Judge Dole on the schooner Halsey from \$2800 to \$2000.

The Halsey, according to the plaintiffs, was pulled out of danger from a storm in Hilo bay in January, 1914, it being the contention of the defendants that it was an ordinary towage job.

WIDENING OF HOTEL STREET IS NEARER

Long Talked Improvement Will Be Taken Up By Board At Next Meeting

The widening of Hotel Street, which has been talked about for many years, is nearer becoming an accomplished fact than it ever was before, according to a statement made at the meeting of the board of supervisors last night by Supervisor Arnold, chairman of the road committee.

A public hearing on the proposition had been called for last night, but there were no objectors, and Arnold stated that no objections had been filed. The suggestion had been made, however, he said, that the plan of assessment be modified somewhat, so as to make assessments for the work graduated instead of by zones. He thought this no more than fair, although it would cost the city about \$3000 more. It hardly seemed fair that those farthest away from the center of the improvement district at Fort and Hotel Streets should pay the same rate as those nearer. A graduated assessment will remedy this defect.

J. M. Dowsett and others who were present expressed similar sentiment. The matter was finally deferred to the next meeting of the board, to be considered in committee of the whole.

HOLLINGER FATHER OF SCHEME FOR A RECREATION PARK

Ben Hollinger, one of the city dads, says he is strong for a recreation and amusement building at Kapiolani Park and that he has been in favor of such a project for more than a year. But that he is surprised that the project was announced to the public as a scheme of the promotion committee, as published the other day in the news papers.

"I have been trying to get an amusement pavilion at Kapiolani Park on the beach for some time," said Hollinger yesterday. "To this end I included his project in the last bond issue. Item No. 7 called for the construction of a recreation building in connection with the public baths. For this work he sum of \$38,000 was set aside. We also set aside the sum of \$15,000 for dredging of the beach for bathing purposes. As everybody knows the bond issue was defeated."

"But everybody does not know that he promotion committee opposed the proposition in every way possible. Ed 'Dove' personally went out and campaigned against the bond issue."

"Personally I am in favor of such an amusement building but I am surprised that the promotion committee should at this day find that a proposition that was advanced by the board of supervisors last year and opposed by the promotion committee should be put forward in 1917 time as a big civic project by the same people who helped to defeat it in 1916."

Another interesting lot of stock on the Lurline is fifteen Holstein cows and two bulls from the famous herds of the Carnation Milk Company, whose black-and-white stock have been made famous by the company's advertising. The animals arriving looked just as fine as their advertisements. They are for the Hind Rolph company.

Other animals on board included a fine horse for Capt. V. D. Dixon, of the Fourth Cavalry, a thoroughbred English setter for F. C. Hagena, and miscellaneous market stock.

Nineteen first-class passengers arrived on the Lurline, among them being Mrs. Willard Brown, Mrs. Margaret Wilts, wife of First Officer Rudolph Wilts, of the German interoce liner, was also an arrival, having made the voyage safely from their home in Bremerhaven, Germany. Mr. Wilts saw his youngest for the first time yesterday, for, although the kid is now two years old, he was born after his father left Germany and two weeks after the Pommer put into Honolulu for refuge.

AT 74 OWES FINE HEAD OF HAIR TO CUTICURA

Itching, Scaling Scalp Humor was Making It All Fall Out—Two Doctors Could Not Stop the Trouble—Niece Advised Using Cuticura.

CURED HER SCALP AND MADE HAIR GROW AGAIN

"My mother used to have a very bad humor on her head which the doctors called an eczema, and for it I had two different doctors. Her hair was very sore and her hair nearly all fell out in spite of what they both did. One day her niece came in to see her and they were speaking of how her hair was falling out and the doctors did it no good. She says, 'Aunt, why don't you try Cuticura Soap and Cuticura Ointment?' Mother did and they helped her, so she soon began bathing with the Cuticura Soap and anointing with the Cuticura Ointment, and in six months' time the itching, burning and scaling of her head was over and her hair began growing. To-day she feels very much in debt to Cuticura Soap and Ointment for the first head of hair she has had for an old lady seventy-four years old."

In regard to my own case, I was an eczema sufferer for years. It was in my feet. As soon as the cold waves came my feet would itch and burn and then they would crack open and bleed. Then I thought I would use my mother's remedy. I did for four or five winters and now my feet are as smooth as any one's. Ella Worth Dunham, Hiram, Me., Sept. 30, 1909.

What Barnum Said of Cuticura.

P. T. Barnum, the famous circus man, once wrote: "I have had the Cuticura Remedies among the contents of my medicine chest with my shows for the last three seasons, and I can cheerfully certify that they were very effective in every case which called for their use."

JAPANESE GENERAL SURE OF VICTORY

Mikado's Officer Declines To Discuss His Mission To Russia and Other Allies

Lieut. Gen. M. Fukuda, head of the second division of the Japanese general staff, passed through Honolulu yesterday on his way home. Two other officers, Lieut. Col. K. Uchida and Lieut. Col. J. Ohnishi, were with General Fukuda.

"Thorough and accurate observation in every war zone of Europe convinces me that the Allies will win the war," said the general. "This is all I can say, for I am not at liberty to discuss the war further."

"I departed from Japan last June on a mission to Russia, and I remained more than forty days on the Russian front before going to France, Italy and Belgium and England."

General Fukuda saw no reason why war should arise between the United States and Japan.

"There is no reason why they should break their warm relations. The United States is the foremost representative of